

Town of Windsor, Connecticut

Federal and State Compliance Reports
Fiscal Year Ended June 30, 2018

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RSM US LLP

Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Independent Auditor's Report

To the Members of the Town Council
Town of Windsor, Connecticut

Report on Compliance for Each Major Federal Program

We have audited Town of Windsor, Connecticut's (the Town) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Town's major federal programs for the year ended June 30, 2018. The Town's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Town's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Town's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Town's compliance.

Opinion on Each Major Federal Program

In our opinion, the Town complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

Report on Internal Control Over Compliance

Management of the Town is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Town's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements. We issued our report thereon dated December 28, 2018 which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

RSM US LLP

New Haven, Connecticut
December 28, 2018

Town of Windsor, Connecticut

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2018

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Agriculture				
Passed through the State of Connecticut				
Department of Education:				
Child Nutrition Cluster:				
School Breakfast Program	10.553	12060-SDE64370-20508	\$ -	\$ 217,341
National School Lunch Program	10.555	12060-SDE64370-20560	-	746,195
Summer Food Service Program - Admin	10.559	12060-SDE64370-20548	-	3,772
Summer Food Service Program - Operating	10.559	12060-SDE64370-20540	-	35,387
Total Child Nutrition Cluster			-	1,002,695
Child and Adult Care Food Program	10.558	12060-SDE64370-20518	-	18,039
Child and Adult Care - Cash-in-Lieu of Commodities	10.558	12060-SDE64370-20544	-	1,175
			-	19,214
Total U.S. Department of Agriculture			-	1,021,909
U.S. Department of Education				
Passed through the State of Connecticut				
Department of Education:				
Title I Cluster:				
Title I Grants to LEA - 2017	84.010A	12060-SDE64370-20679	-	178,576
Title I Grants to LEA - 2018	84.010A	12060-SDE64370-20679	-	277,387
Total Title I Cluster			-	455,963
Special Education Cluster:				
Special Education - Grants to States - 2017	84.027A	12060-SDE64370-20977	-	214,883
Special Education - Grants to States - 2018	84.027A	12060-SDE64370-20977	-	668,121
Special Education - Preschool Grants - 2017	84.173A	12060-SDE64370-20983	-	20,429
Special Education - Preschool Grants - 2018	84.173A	12060-SDE64370-20983	-	17,411
Total Special Education Cluster			-	920,844
Career and Technical -Basic Grants to States - 2018	84.048A	12060-SDE64370-20742	-	37,363
			-	37,363
English Language Acquisition Grants - 2017	84.365A	12060-SDE64370-20868	-	14,339
English Language Acquisition Grants - 2018	84.365A	12060-SDE64370-20868	-	13,540
Immigrant & Youth Education - 2017	84.365A	12060-SDE64370-20868	-	26,655
Immigrant & Youth Education - 2018	84.365A	12060-SDE64370-20868	-	18,736
			-	73,270

(Continued)

Town of Windsor, Connecticut

**Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2018**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
Improving Teacher Quality State Grants - 2017	84.367A	12060-SDE64370-20858	\$ -	\$ 50,058
Improving Teacher Quality State Grants - 2018	84.367A	12060-SDE64370-20858	-	22,837
			<u>-</u>	<u>72,895</u>
Total U.S. Department of Education			<u>-</u>	<u>1,560,335</u>
U.S. Department of Health and Human Services				
Passed through the State Department of Public Health:				
Public Health Emergency Response	93.069	12060-DPH48557-22333	-	37,863
Preventative Health and Health Services Block Grant	93.991	12060-DPH48558-22664	-	980
Total U.S. Department of Public Health and Human Services			<u>-</u>	<u>38,843</u>
U.S. Department of Transportation				
Passed through State Department of Transportation:				
Highway planning and constructions	20.205	12062-DOT57141-22108	-	3,491
Moving Ahead for Progress in the 21st Century	20.616	12062-DOT57513-22600	-	30,889
Alcohol Impaired Driving Countermeasures Incentive Grants	20.601	12062-DOT57513-22091	-	14,326
Total U.S. Department of Transportation			<u>-</u>	<u>48,706</u>
Total expenditures of federal awards			<u>\$ -</u>	<u>\$ 2,669,793</u>

See notes to schedule of expenditures of federal awards.

Town of Windsor, Connecticut

**Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2018**

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the Town of Windsor, Connecticut (the Town) under programs of the federal government for the year ended June 30, 2018. The information in this Schedule is presented in accordance with the requirements of the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Town, it is not intended to, and does not, present the financial position, changes in fund balance, changes in net position or cash flows of the Town of Windsor, Connecticut.

Note 2. Summary of Significant Accounting Policies

Expenditures reported in the Schedule are recognized using the modified accrual basis of accounting for governmental funds and the accrual basis of accounting for proprietary funds. Such expenditures are reported following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where applicable.

Note 3. Indirect Cost Rate

The Town has not elected to use the 10 percent de minimus indirect cost rate allowed under the Uniform Guidance because, at this time, they do not have any grants which require application of an overhead rate.

Note 4. Subrecipients

The Town did not provide any federal funds to subrecipients for the year ended June 30, 2018.

Town of Windsor, Connecticut

**Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2018**

I. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP: unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported
- Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported

Type of auditor's report issued on compliance for major federal programs: unmodified

- Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? Yes No

Identification of Major Federal Programs

CFDA Numbers	Name of Federal Program or Cluster
10.553/555/559	Child Nutrition Cluster
84.010A	Title I Cluster

Dollar threshold used to distinguish between type A and type B programs \$750,000

Auditee qualified as low-risk auditee? Yes No

II. Financial Statement Findings

No matters to report.

III. Federal Awards Findings and Questioned Costs

No matters to report.

Town of Windsor, Connecticut

**Summary of Prior Year Audit Findings
For the Year Ended June 30, 2018**

There were no findings noted in the year ended June 30, 2017.

**Report on Internal Control Over Financial Reporting and on Compliance and
Other Matters Based on an Audit of Financial Statements Performed in
Accordance with *Government Auditing Standards***

Independent Auditor's Report

To the Members of the Town Council
Town of Windsor, Connecticut

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Windsor, Connecticut (the Town) as of and for the year ended June 30, 2018 and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated December 28, 2018. Our report includes an emphasis of a matter paragraph due to the adoption of Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (OPEB)*.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

RSM US LLP

New Haven, Connecticut
December 28, 2018

**Report on Compliance for Each Major State Program;
Report on Internal Control over Compliance; and Report on the Schedule of
Expenditures of State Financial Assistance Required by the State Single Audit Act**

Independent Auditor's Report

To the Members of the Town Council
Town of Windsor, Connecticut

Report on Compliance for Each Major State Program

We have audited the Town of Windsor, Connecticut's (the Town) compliance with the types of compliance requirements described in the Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of the Town's major state programs for the year ended June 30, 2018. The Town's major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Town's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State Single Audit Act (C.G.S. Sections 4-230 to 4-236). Those standards and the State Single Audit Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about the Town's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However, our audit does not provide a legal determination of the Town's compliance.

Opinion on Each Major State Program

In our opinion, the Town complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2018.

Report on Internal Control over Compliance

Management of the Town, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Town's internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with the State Single Audit Act, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis.

A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the State Single Audit Act. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of State Financial Assistance Required by the State Single Audit Act

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements. We have issued our report thereon dated December 28, 2018, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by the State Single Audit Act, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of state financial assistance is fairly stated in all material respects in relation to the basic financial statements as a whole.

RSM US LLP

New Haven, Connecticut
December 28, 2018

Town of Windsor, Connecticut

**Schedule of Expenditures of State Financial Assistance
For the Year Ended June 30, 2018**

State Grantor/Pass-Through Grantor/Program Title	State Grant Program CORE-CT Number	Passed Through to Subrecipients	Expenditures
Department of Education			
Youth Service Bureaus	11000-SDE64000-17052	\$ -	\$ 18,312
School Breakfast	11000-SDE64000-17046	-	20,258
Family Resource Center	11000-SDE64000-16110	-	99,777
Child Nutrition Program - School Lunch State Match	11000-SDE64000-16211	-	24,974
Adult Education	11000-SDE64000-17030	-	53,122
Health Foods Initiative	11000-SDE64370-16212	-	35,370
Magnet School Transportation	11000-SDE64000-17057	-	21,600
Nonpublic Health Services	11000-SDE64000-17034	-	37,465
Youth Service Bureau Enhancement	11000-SDE64000-16201	-	5,798
ECS Alliance	11000-SDE64000-17041-82164	-	580,424
		<u>-</u>	<u>897,100</u>
Office of Early Childhood			
School Readiness - Competitive	11000-OEC64840-12113	-	1,992
Smart Start	12060-OEC64840-43626	-	73,161
Smart Start	12060-OEC64840-35586	-	300,000
School Readiness Quality Enhancement	11000-OEC64840-17097	-	280,922
		<u>-</u>	<u>656,075</u>
Early Childhood Development			
Arts Commission	11000-ECD46820-16258	-	4,666
		<u>-</u>	<u>4,666</u>
Department of Social Services			
Other Expenses	11000-DSS60439-10020	-	25,196
		<u>-</u>	<u>25,196</u>
Connecticut State Library			
Connecticard	11000-CSL66051-17010	-	5,861
Historic Documents Preservation	12060-CSL66094-35150	-	5,000
		<u>-</u>	<u>10,861</u>
Department of Revenue Services			
Other Expenses	11000-DRS16312-10020	-	180
		<u>-</u>	<u>180</u>
Judicial Branch			
Judicial Fines	34001-JUD95162-40001	-	22,405
Youth Services Prevention Grants	11000-JUD96114-12559	-	18,750
		<u>-</u>	<u>41,155</u>

(Continued)

Town of Windsor, Connecticut

**Schedule of Expenditures of State Financial Assistance (Continued)
For the Year Ended June 30, 2018**

State Grantor/Pass-Through Grantor/Program Title	State Grant Program CORE-CT Number	Passed Through to Subrecipients	Expenditures
Office of Policy and Management			
Property Tax Relief for Veterans	11000-OPM20600-17024	\$ -	\$ 20,508
Property Tax Reimbursement for Disabled	11000-OPM20600-17011	-	2,500
Local Capital Improvement Program	12050-OPM20600-40254	-	334,081
Municipal Projects Grant	12052-OPM20600-43587	-	1,321,000
		<u>-</u>	<u>1,678,089</u>
Department of Public Safety			
Firefighter Training	12060-DPS32251-35180	-	670
		<u>-</u>	<u>670</u>
Department of Administrative Services			
Alliance District General Improvements	12052-DAS27635-43651	-	103,796
Other Expenses	17151-DAS27662-43609	-	53
		<u>-</u>	<u>103,849</u>
Department of Transportation			
Bus Operations	12001-DOT57931-12175	-	38,096
Town Aid Road Grant	12052-DOT57131-43455	-	403,207
Local Transport Capital Program	13033-DOT57197-43584	-	2,345,148
Let's Go Ramp-Up	13033-DOT57124-43667	-	129
Other Expenses	12001-DOT57124-10020	-	21
Other Expenses	12001-DOT57211-10020	-	1,228
		<u>-</u>	<u>2,787,829</u>
Department of Public Health			
Influenza Vaccine	1100-DPH48557-10020	-	240
		<u>-</u>	<u>240</u>
Department of Veteran Affairs			
Veteran Headstones	11000-DVA21134-16049	-	1,500
		<u>-</u>	<u>1,500</u>
Department of Agriculture			
FAD	34003-DAG42630-42350	-	4
		<u>-</u>	<u>4</u>
Total State Financial Assistance Before Exempt Programs		<u>-</u>	<u>6,207,414</u>

(Continued)

Town of Windsor, Connecticut

**Schedule of Expenditures of State Financial Assistance (Continued)
For the Year Ended June 30, 2018**

State Grantor/Pass-Through Grantor/Program Title	State Grant Program CORE-CT Number	Passed Through to Subrecipients	Expenditures
Exempt Programs			
Department of Education			
Education Cost Sharing	11000-SDE64000-17041-82010	\$ -	\$ 11,614,208
Excess Cost - Student Based	11000-SDE64000-17047	-	1,451,743
		<u>-</u>	<u>13,065,951</u>
Office of Policy and Management			
Mashantucket Pequot and Mohegan Fund grant	12009-OPM20600-17005	-	68,446
Municipal Stabilization Grant	11000-OPM20600-17104	-	272,140
		<u>-</u>	<u>340,586</u>
Department of Administrative Services			
School Construction Grant	13010-DAS27635-40901	-	115,362
		<u>-</u>	<u>115,362</u>
		<u>-</u>	<u>13,521,899</u>
		<u>-</u>	<u>19,729,313</u>
		<u>\$ -</u>	<u>\$ 19,729,313</u>

See notes to schedule of expenditures of state financial assistance.

Town of Windsor, Connecticut

Notes to Schedule of Expenditures of State Financial Assistance For the Year Ended June 30, 2018

Note 1. Basis of Presentation

The accompanying schedule of expenditures of state financial assistance (the Schedule) includes state grant activity of the Town of Windsor, Connecticut under programs of the State of Connecticut for the fiscal year ended June 30, 2018. Various departments and agencies of the State of Connecticut have provided financial assistance through grants and other authorizations in accordance with the General Statutes of the State of Connecticut. Because the Schedule presents only a selected portion of the operations of the Town, it is not intended to, and does not, present the financial position, changes in fund balance, changes in net position or cash flows of the Town of Windsor, Connecticut.

Note 2. Summary of Significant Accounting Policies

The accounting policies of the Town of Windsor, Connecticut conform to accounting principles generally accepted in the United States of America as applicable to governments.

The information in the Schedule of Expenditures of State Financial Assistance is presented based upon regulations established by the State of Connecticut, Office of Policy and Management.

The expenditures reported in the Schedule of Expenditures of State Financial Assistance are reported on the modified accrual basis of accounting for grants which are accounted for in the governmental funds and on the accrual basis of accounting for grants which are accounted for in the proprietary fund types. In accordance with Section 4-236-22 of the Regulations to the State Single Audit Act, certain grants are not dependent on expenditure activity, and accordingly are considered to be expended in the fiscal year of receipt. These grant program receipts are reflected in the expenditures column of the Schedule of Expenditures of State Assistance.

Town of Windsor, Connecticut

**Schedule of State Single Audit Compliance Findings and Questioned Costs
For the Year Ended June 30, 2018**

I. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP: unmodified

Internal control over financial reporting:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified? _____ Yes X None reported
- Noncompliance material to financial statements noted? _____ Yes X No

State Financial Assistance

Internal control over major state programs:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified? _____ Yes X None reported

Type of auditor's report issued on compliance for major state programs: unmodified

- Any audit findings disclosed that are required to be reported in accordance with Section 4-236-24 of the Regulations to the State Single Audit Act? _____ Yes X No

The following schedule reflects the major state programs included in the State Single Audit:

State Grantor and Program	State CORE-CT Number	State Expenditures
DOT - LOTCIP	13033-DOT57197-43584	\$ 2,345,148
SDE - Alliance District Funding	11000-SDE64000-17041-82164	580,424
OEC - Smart Start	12060-OEC64845-43626	300,000
OEC - School Readines Quality Enhancement	11000-OEC64840-17097	280,922
• Dollar threshold used to distinguish between type A and type B programs		<u>\$ 200,000</u>

II. Financial Statement Findings

No matters to report.

III. State Financial Assistance Findings and Questioned Costs

No matters to report.

Town of Windsor, Connecticut

**Summary of Prior Year Audit Findings
For the Year Ended June 30, 2018**

There were no findings noted in the year ended June 30, 2017.